



CERTIFICATE OF COMPLIANCE

No. 21-1195

ALEXANDRU BITTNER,

Petitioner,

v.

UNITED STATES,

Respondent.

As required by Supreme Court Rule 33.1(h), I certify that the Brief of the American College of Tax Counsel as *Amicus Curiae* in Support of Petitioner contains 6,195 words, excluding the parts of the Brief that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 24, 2022.

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Sworn to and subscribed before me by said Affiant
on the date designated below.

Date: August 24, 2022
John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
Notary Public, State of Ohio
My Commission Expires
February 14, 2023